EXHIBIT 72

Exhibit A

ABDC-SC Req. 0373

AmerisourceBergen

NEW RETAIL PHARMACY ACCOUNT DUE DILIGENCE **Policies and Procedures**

Policy Number: CSRA 3.4	Effective:	May 8, 2007
Written/revised by: Steve Mays	Revised:	

PURPOSE

To establish a process of due diligence and screening of New Retail Pharmacy Accounts to identify new accounts that exhibit the potential of excessive or suspicious purchasing activity of controlled substances and/or listed chemicals from AmerisourceBergen Corporation (ABC).

POLICY

The Corporate Security & Regulatory Affairs (CSRA) department will be responsible for verifying that the due diligence of New Retail Pharmacy Accounts is completed prior to allowing the new account to purchase controlled substances and/or listed chemicals. As part of this effort, all ABC associates are expected to report to the CSRA department any information regarding the New Retail Pharmacy Account that is relative to the pharmacy purchases of controlled substances and/or listed chemicals.

OVERVIEW OF DUE DILIGENCE PROCEDURE

Due diligence for a New Retail Pharmacy Account will include the following steps:

A. Retail Pharmacy Questionnaire

The Retail Pharmacy Questionnaire will be completed by the Owner of the Pharmacy and a Business Development Person during an on-site visit of the pharmacy. (CSRA I Form 590)

B. On-site Visit

As part of the Retail Pharmacy Questionnaire, the Business Development Manager will visit the pharmacy and take pictures of the pharmacy, 2 pictures inside including the counter area and 2 pictures outside, front and back of the pharmacy.

C. Retail Pharmacy Verification Questionnaire

1. Upon completion of the Retail Pharmacy Questionnaire, CSRA will review and verify the responses and information provided on the Questionnaire following the steps of a Retail Pharmacy Verification Checklist. (CSRA I Form 590c).

2. CSRA will verify information of the Retail Pharmacy Questionnaire by performing Internet searches on various items listed on the Retail Pharmacy Questionnaire.

AmerisourceBergen

NEW CUSTOMER ACCOUNT DUE DILIGENCE — **Policies and Procedures**

Policy Number: CSRA 3.4	Effective: May 8, 2007
Written/revised by: Steve Mays	Revised: October 2, 2008

PURPOSE

To establish a process of due diligence and screening of New Customer Accounts to identify new accounts that exhibit the potential of excessive or suspicious purchasing activity of controlled substances and/or listed chemicals from AmerisourceBergen Corporation (ABC).

The following policy applies to all new accounts with the DEA Business Activity of "Retail Pharmacy" and "Distributor" listed on the account's DEA registration certificate. Retail chains with 10 or more locations or with locations in more than one state are exempt from this policy.

Note: DEA has 13 classifications of "Business Activity" and the ones that describe our customers include; hospital/clinic, retail pharmacy, distributor, researcher, manufacturer, importer and exporter. The point is that most of our alternate care accounts are licensed by the DEA as a retail pharmacy.

POLICY

The Corporate Security & Regulatory Affairs (CSRA) department will be responsible for verifying that the due diligence of New Customer Accounts is completed prior to allowing the new account to purchase controlled substances and/or listed chemicals. As part of this effort, all ABC associates are expected to report to the CSRA department any information regarding the New Retail Pharmacy Account that is relative to the pharmacy purchases of controlled substances and/or listed chemicals.

OVERVIEW OF DUE DILIGENCE PROCEDURE

Due diligence for a New Customer Account will be part of the new account set-up process and will include the following steps:

A. New Customer Questionnaire

1. Retail Pharmacy Questionnaire

The Retail Pharmacy Questionnaire (CSRA I Form 590) will be completed by the Owner of the Pharmacy and an ABC Business Development Manager (BDM) during an on-site visit of the pharmacy.

If the prospective account is an existing business, the BDM should request recent controlled substance usage reports in order to validate the information provided on CSRA I Form 590.

2. Distributor Questionnaire

The Distributor Questionnaire (CSRA I Form 590d) will be completed by the owner/CEO or their designee and an ABC Business Development Manager (BDM) during an on-site visit of the facility.

3. ABDC Distributor Agreement

The ABDC Distributor Agreement will be completed and signed by the owner/CEO or their designee before the account is opened.

In the case of new Distributor accounts the BDM will forward the information to the Regional Vice President and Senior Vice President, Drug Operations for their approval, prior to proceeding further.

B. On-site Visit

As part of the Retail Pharmacy or Distributor Questionnaire, the BDM will visit the location, and take pictures of the pharmacy or distribution facility, 2 pictures inside including the counter area and 2 pictures outside, front and back of the pharmacy/facility. The completed CSRA I Form 590 and photos must be forwarded to the Regional Customer Maintenance Associate for the applicable Region the customer will be serviced from along with the remainder of the new account set-up package.

C. Regional Customer Maintenance Responsibilities

The Regional Customer Maintenance Associate will forward all applicable materials to CSRA for review and approval.

D. Retail Pharmacy Verification Checklist

1. Upon receipt of the Retail Pharmacy Questionnaire, CSRA will review and verify the responses and information provided on the Questionnaire following the steps of a Retail Pharmacy Verification Checklist. (CSRA I Form 590c).

2. CSRA will verify information of the Retail Pharmacy Questionnaire by performing Internet searches on various items listed on the Retail Pharmacy Questionnaire.

3. CSRA will verify the prospective account is not listed on ABC's Do Not Ship List.

E. Approval

Upon completion of CSRA's New Customer Due Diligence review of the of the Retail Pharmacy Questionnaire and Retail Pharmacy Verification Checklist, CSRA will notify the Regional Customer Maintenance Associate that the account is either approved or denied for purchase of controlled substances and/or listed chemicals. The Distribution Center Manager and the BDM will be copied on this notification.

AmerisourceBergen

CUSTOMER DEA REGISTRATION VERIFICATION

Policies and Procedures

Policy Number: **S&RC 8.1** Effective: October 1, 2005
Written/revised by: Steve Mays / Cathy Marcum Revised: October 23, 2008

PURPOSE

Establishing guidelines to ensure that the DEA requirement of customer license verification is complied with. Also to comply with all other local, state, and federal laws and regulations applicable to this corporation and its Distribution Centers (DC).

POLICY

21 CFR 1301.74(a) *Before distributing a controlled substance to any person who the registrant does not know to be registered to possess the controlled substance, the registrant shall make a "good faith" inquiry either with Administration, or with the appropriate State controlled substances registration agency, if any, to determine that the person is registered to possess the controlled substance.*

DEA has stated that the presence of a customer's DEA registration certificate in file will serve to meet the "good faith" inquiry requirement. Therefore, a legible copy of a new customer's DEA certificate or a printed copy of the customers DEA verification from the DEA website ***(the website can only be used if it contains all required information***) **must be obtained and placed in file prior to the filling of any controlled substance order for that customer.** The DEA certificate must be checked for the presence of a "full schedule authorization" to purchase all schedules (2, 2N, 3, 3N, 4 and 5) of controlled substances. The DC must restrict purchases of controlled substances that are not authorized on the DEA certificate. The certificate must contain the date of receipt by the company and the initials of the associate entering the information into the system.

Customer computer file information must contain all information **exactly as it is listed on the customer's DEA registration certificate.**

A review of the "Sales Manager Exception Report" (NTIS) must be conducted monthly to ensure accuracy of AmerisourceBergen data entry compared to what the DEA has loaded for that customer. The NTIS report used for this verification process must be signed and dated by the associate making the verification and filed for three years.

For DCs without access to NTIS data, a review of the customer registration certificates on file against information contained in the computer customer file **must be conducted at least semi-annually** for accuracy. Printouts used for this verification process must be signed and dated by the associate making the verification and filed for three years

AmerisourceBergen

ORDER MONITORING PROGRAM (OMP) **Policies and Procedures**

Policy Number: **CSRA 2.12**	Effective:	December 1, 2005
Written/revised by: Steve Mays/Ed Hazewski	Revised:	January 5, 2010

PURPOSE

To ensure compliance with applicable state and federal regulations, AmerisourceBergen Corporation (ABC) has designed this program to review the ordering activity of its customers to identify possible excessive or suspicious orders of controlled substances and listed chemicals.

POLICY

Corporate Security & Regulatory Affairs (CSRA) and Distribution Center (DC) management will be responsible for identifying potentially excessive or suspicious customer orders of controlled substances or listed chemicals and will initiate an appropriate investigation when possible indicators of such activity are identified.

As part of ABC's efforts to identify and monitor suspicious orders, every associate should report to CSRA any information regarding any potentially excessive or suspicious order of controlled substances or listed chemicals by any ABC customer.

OVERVIEW OF PROCEDURE

Investigations into possible excessive/suspicious orders may be initiated through many sources, including:

1. Controlled Substance/Listed Chemical Order Monitoring Program (OMP)
2. US Drug Enforcement Administration (DEA)
3. Distribution Center personnel or other ABC associates
4. Analysis of monthly reports that identify the top purchasers of certain identified controlled and non-controlled substances.

A. Controlled Substance/Listed Chemical Order Monitoring Program

The following procedures will be conducted as part of the Controlled Substance/Listed Chemical Order Monitoring Program:

1. ABC has developed an Order Monitoring Program (OMP) for controlled substances and listed chemicals. (See attached Exhibit A.)

2. On a daily basis, CSRA will review orders of controlled substances and/or listed chemicals placed by ABC customers that exceed thresholds established by ABC. CSRA will review all orders in the Initial Investigation Stage. Based on a number of factors, including but not limited to the item being ordered, the quantity being ordered, and the allocated amount to date, the order will either be released or put into the Investigation Stage. Orders that are determined to be suspicious will be investigated, rejected, and reported to DEA without being shipped. The DC Compliance Manager will also review orders (Daily Activity Report) that exceeded such thresholds but were released by DC personnel. This review will help ensure that decisions are being made appropriately and whether follow-up is necessary, including training or other communication or making an adjustment to guidelines for one or more customers. On a weekly basis, CSRA Diversion Control Program personnel will review the Daily Activity Reports as an audit step to verify DC decisions are consistent.

3. ABC account managers will routinely request a threshold review for their customers that have had an order flagged by the OMP. All such requests will be documented on the "Request for Threshold Review" form and sent to the Manager – DCP. The manager, at his discretion, will forward those requests to DCP personnel for action. All threshold raises for any Controlled Substance that is included in the Monthly Regulatory Reports must be approved in writing by the Manager – DCP.

4. On a monthly basis, CSRA will review a customer product-mix report to help identify customers purchasing more than a pre-determined percentage of controlled substances vs. non-controlled substances. CSRA will investigate and identify customers whose purchasing activity warrants further review.

5. On a monthly basis, the Manager - DCP will review with the DCP staff, the top purchasers (Monthly Regulatory Reports) in the ABC customer base of certain controlled and non-controlled substances. Significant increases in volume during the period being reviewed will trigger an inquiry into the reason for such increases. Those inquiries will be reported to the Sr. Director, CSRA, assigned to a DCP Specialist, investigated, and documented. If warranted, CSRA will conduct a targeted visit at the customer's location to make certain the customer is substantially compliant with all applicable federal and state statutes and regulations. These inquiries will be discussed during to the next month's review.

6 For each customer identified in steps 2, 3 or 4, CSRA will review any previous due diligence, including new customer set-up information, or suspicious order investigations, as well as a one-year purchase history for applicable controlled substances, listed chemicals or both if necessary to determine the customer's previous purchasing patterns.

7 A CSRA investigator will consult with appropriate DC personnel and the responsible sales associate about the customer's ordering patterns. If the investigator determines that further investigation is appropriate, additional investigative steps will be taken. Those may include completion of an ABC Questionnaire by the customer or a site visit by an ABC associate. (See CSRA I Form 590 for retail customers and CSRA I Form 590e for distributors.) Typically, CSRA will try to complete any such investigation within two (2) business days.

8 The CSRA investigator will conduct a final review with the Manager, Diversion Control Program after all relevant information has been obtained and recommend an appropriate resolution (e.g., terminate account or suspend the customer's ability to order one or more of the following: all controlled substances, all listed chemicals, all controlled substances within one or more specific schedules, such as C-IIs, or a specific drug family, such as hydrocodone solids). The CSRA investigator's recommendation will identify which DC manager (DCM) and which sales associate are responsible for the account.

9The standard ABC will use is whether it is more likely than not that the customer is permitting controlled substances to be illegally diverted, whether knowingly or due to its negligence in complying with its legal obligations for professional practice. If so, ABC will cut-off further sales of controlled substances or listed chemicals that appear are being diverted. Decisions will be made on a case-by-case basis and will depend upon a full consideration of circumstances, including:

- Ordering patterns of the customer (for example, mostly high dosage units of hydrocodone as opposed too a wide range of dosage units).
- Product mix (controlled substances compared with Non-controlled substances.)
- Size and frequency of the orders.
- Publicly available information about the pharmacy.
- Whether customer has an NCPDP number (used to bill insurance companies and other third party payors).
- Whether patients are disproportionately "cash customers."
- Other information provided to CSRA by the customer or others.
- Whether the customer has written policies and procedures to detect and prevent diversion.
- At the discretion of the Manager, Diversion Control Program, and in consultation with CSRA Senior Management, CSRA may choose to conduct a targeted visit of the customer location. This visit is to determine if the customer is substantially compliant with state and federal statutes and regulations.

10. The Manager, Diversion Control Program will make a decision and (1) inform the appropriate DCM and responsible sales associate and (2) advise appropriate members of the Suspicious Order Oversight Team, including the CSRA VP, ABC's General Counsel, and the appropriate Regional VP (or their designees).

11. Any decision by the Manager, Diversion Control Program will be final after 48 hours unless a member of the Suspicious Order Oversight Team requests that it be

reviewed. The Manager, Diversion Control Program may request guidance from members of the Suspicious Order Oversight Team when there are novel or unusual circumstances or the Manager, Diversion Control Program is otherwise uncertain what decision to make. And, the DCM or responsible sales associate may request that the Suspicious Order Oversight Team review the Manager, Diversion Control Program decision. Guidance sought from and direction given by the Suspicious Order Oversight Team will be through or under the direction of an ABC attorney. The Suspicious Order Oversight Team will typically review CSRA's full investigation file and the customer's file from the DC. The CSRA investigative file will include one year's purchasing history for the customer, including volume and mix of product, the questionnaire (CSRA I Form 590) obtained from the customer, any publicly available information collected by CSRA about the customer, such as from an internet search, and information from an on-site visit by an ABC associate.

12. When a decision to terminate an account or suspend a customer's ability to order one or more drugs or listed chemicals is final (i.e., after 48 hours or when the Suspicious Order Oversight Team makes its decision), the Manager, Diversion Control Program will notify the Regional VP, the DCM, the responsible sales associate, and Regional Account Maintenance. Regional Account Maintenance will confirm by e-mail to the CSRA Director that all requested changes to the account were made. The DCM and sales associate are responsible for notifying the customer, any GPO/buying groups, and other operations and sales personnel, etc.

13. CSRA may decide to keep an account open. When appropriate, the customer may be required to sign a Policy and Procedure Compliance Agreement, that in part mandates that the customer establish written policies and procedures within 60 days of the agreement being signed.

14. Based on its investigation, CSRA may decide that it will not keep a customer's account open (with or without the ability to purchase controlled substances and listed chemicals) unless the customer has made changes in its operations and agrees to maintain such changes. For example, a customer may have been investigated by CSRA as the result of questionable sales through an internet pharmacy. If the customer subsequently discontinues such suspicious activity, CSRA may require that, to keep the account open, the pharmacy agree to sign one of the following documents:

a. **Non-Internet Pharmacy Compliance Agreement (CSRA I Form 590n)**
If the customer does not participate in an internet pharmacy operation, an authorized customer representative will be required to sign a Non-Internet Pharmacy Agreement (CRSA I Form 590n).

b. **Internet/Mail Order Pharmacy Compliance Agreement (CSRA I Form 590b)**
If the customer participates in an internet pharmacy in which controlled substances are dispensed, an authorized customer representative will be required to sign an Internet Pharmacy Compliance Agreement (CSRA I Form 590b).

15. If the customer declines to sign the agreements in Paragraph 12,13a and 13b, CSRA will either terminate the account or suspend the customer's ability to order one or more drugs or listed chemicals.

16. CSRA will keep a copy of its decision, as well as reasons for making its decision, in the customer's file, together with a copy of any Pharmacy Compliance Agreement signed by the customer. CSRA will provide a copy of its decision to the DC, which will keep a copy in the customer's DC file. CSRA will, from time to time, monitor or re-investigate any account that has been kept open subject to the customer agreeing to special obligations to help ensure compliance.

17. CSRA will notify DEA of any suspicious orders, including any action to terminate an account or restrict a customer's ability to order controlled substances or listed chemicals.

18. CSRA will place on its "Do Not Ship List" any customer that CSRA closes or where CSRA restricts the customer's ability to order controlled substances or listed chemicals.

B. Notification by DEA

If ABC receives notice from the DEA of possibly excessive or suspicious purchasing activity, CSRA will follow Steps 4 through 16 above, including notice to DEA of any decision upon completion of the investigation.

C. Notification to Distribution Center

If an ABC Distribution Center receives notice of possibly excessive or suspicious purchasing activity from any other source, it will notify CSRA and CSRA will follow Steps 4 through 16 above.

D. Re-Establishing A Closed Account

An account on ABC's "Do Not Ship List" will not be re-opened unless the customer meets all requirements for a new customer, including an on-site inspection. Additionally, the Suspicious Order Oversight Team must approve the account before it is re-opened. Typically, the Suspicious Order Oversight Team will review CSRA's full investigation file and the customer's file from the DC and will document all changes that occurred after ABC's decision to place the account on the "Do Not Ship List." If the account is re-opened, the Suspicious Order Oversight Team will document the reasons for changing the earlier decision. In re-opening the account, ABC may require that the customer agree to special terms (e.g., lower thresholds for controlled drugs or listed chemicals) and CSRA will periodically monitor or re-investigate to help ensure compliance. Re-opening a closed account should be infrequent.

AmerisourceBergen

EXCESSIVE/SUSPICIOUS ORDER INVESTIGATION PROGRAM **Policies and Procedures**

Policy Number: **CSRA 2.12**	Effective:	December 1, 2005
Written/revised by: Steve Mays	Revised:	June 29, 2007

PURPOSE

To ensure compliance with applicable state and federal regulations, AmerisourceBergen Corporation (ABC) has designed this program to review the ordering activity of its customers to identify possible excessive or suspicious orders of controlled substances and listed chemicals.

POLICY

Corporate Security & Regulatory Affairs (CSRA) and Distribution Center (DC) management will be responsible for identifying potentially excessive or suspicious customer orders of controlled substances or listed chemicals and will initiate an appropriate investigation when possible indicators of such activity are identified.

As part of ABC's efforts to identify and monitor suspicious orders, every associate should report to CSRA any information regarding any potentially excessive or suspicious order of controlled substances or listed chemicals by any ABC customer.

OVERVIEW OF PROCEDURE

Investigations into possible excessive/suspicious orders may be initiated through many sources, including:

- Controlled Substance/Listed Chemical Order Monitoring Program (OMP)
- US Drug Enforcement Administration (DEA)
- Distribution Center personnel or other ABC associates

A. Controlled Substance/Listed Chemical Order Monitoring Program

The following procedures will be conducted as part of the Controlled Substance/Listed Chemical Order Monitoring Program:

1. ABC has developed an Order Monitoring Program (OMP) for controlled substances and listed chemicals. (See attached Exhibit A.)

2. On a daily basis, CSRA will review an order monitoring report that identifies ABC customers that placed orders which exceed thresholds established by ABC. CSRA will review all orders in the "Hold" or "Cancelled" status to determine whether or not the orders are suspicious. Orders that are determined to be possibly suspicious will

be investigated and reported to DEA without being shipped. CSRA will also review orders that exceeded such thresholds but were released by DC personnel to help ensure that decisions are being made appropriately and whether follow-up is necessary, including training or other communication or making an adjustment to guidelines for one or more customers.

3. On a monthly basis, CSRA will review a customer product-mix report to help identify customers purchasing more than a pre-determined percentage of controlled substances vs. non-controlled substances. CSRA will investigate and identify customers whose purchasing activity warrants further review.

4. For each customer identified in steps 2 or 3, CSRA will review any previous due diligence, including new customer set-up information, or suspicious order investigations, as well as a one-year purchase history for applicable controlled substances, listed chemicals or both if necessary to determine the customer's previous purchasing patterns.

5. A CSRA investigator will consult with appropriate DC personnel and the responsible sales associate about the customer's ordering patterns. If the investigator determines that further investigation is appropriate, additional investigative steps will be taken. Those may include completion of an ABC Questionnaire by the customer or a site visit by an ABC associate. (See CSRA I Form 590 for retail customers and CSRA I Form 590e for distributors.) Typically, CSRA will try to complete any such investigation within two (2) business days.

6. The CSRA investigator will conduct a final review with a CSRA Director (designated by CSRA VP) after all relevant information has been obtained and recommend an appropriate resolution (e.g., terminate account or suspend the customer's ability to order one or more of the following: all controlled substances, all listed chemicals, all controlled substances within one or more specific schedules, such as C-IIs, or a specific drug family, such as hydrocodone solids). The CSRA investigator's recommendation will identify which DC manager (DCM) and which sales associate are responsible for the account.

7. The standard ABC will use is whether it is more likely than not that the customer is permitting controlled substances to be illegally diverted, whether knowingly or due to its negligence in complying with its legal obligations for professional practice. If so, ABC will cut-off further sales of controlled substances or listed chemicals that appear are being diverted. Decisions will be made on a case-by-case basis and will depend upon a full consideration of circumstances, including:

- Ordering patterns of the customer (for example, is it mostly the highest dosage units of hydrocodone or is there a wide range of dosage units).
- Product mix (controlled substances compared with other drugs as well as which controlled substances).
- Size and frequency of the orders.
- Publicly available information about the pharmacy, including on the internet.
- Whether customer has an NCPDP number (used to bill insurance companies and other third party payors).

- Whether patients are disproportionately "cash customers."
- Other information provided to CSRA by the customer or others.

8. The designated CSRA Director will make a decision and (1) inform the appropriate DCM and responsible sales associate and (2) advise appropriate members of the Suspicious Order Oversight Team, including the CSRA VP, ABC's General Counsel, and the appropriate Regional VP (or their designees).

9. Any decision by the CSRA Director will be final after 48 hours unless a member of the Suspicious Order Oversight Team requests that it be reviewed. The CSRA Director may request guidance from members of the Suspicious Order Oversight Team when there are novel or unusual circumstances or the CSRA Director is otherwise uncertain what decision to make. And, the DCM or responsible sales associate may request that the Suspicious Order Oversight Team review the CSRA Director's decision. Guidance sought from and direction given by the Suspicious Order Oversight Team will be through or under the direction of an ABC attorney. The Suspicious Order Oversight Team will typically review CSRA's full investigation file and the customer's file from the DC. The CSRA investigative file will include one year's purchasing history for the customer, including volume and mix of product, the questionnaire (CSRA I Form 590) obtained from the customer, any publicly available information collected by CSRA about the customer, such as from an internet search, and information from an on-site visit by an ABC associate.

10. When a decision to terminate an account or suspend a customer's ability to order one or more drugs or listed chemicals is final (i.e., after 48 hours or when the Suspicious Order Oversight Team makes its decision), the CSRA Director will notify the Regional VP, the DCM, the responsible sales associate, and Regional Account Maintenance. Regional Account Maintenance will confirm by e-mail to the CSRA Director that all requested changes to the account were made. The DCM and sales associate are responsible for notifying the customer, any GPO/buying groups, and other operations and sales personnel, etc.

11. CSRA may decide to keep an account open with no changes or, based on its investigation, may decide to increase one or more OMP thresholds applicable to an account.

12. Based on its investigation, CSRA may decide that it will not keep a customer's account open (with or without the ability to purchase controlled substances and listed chemicals) unless the customer has made changes in its operations and agrees to maintain such changes. For example, a customer may have been investigated by CSRA as the result of questionable sales through an internet pharmacy. If the customer subsequently discontinues such suspicious activity, CSRA may require that, to keep the account open, the pharmacy agree to sign one of the following documents:

a. **Non-Internet Pharmacy Compliance Agreement (CSRA I Form 590a)**
If the customer does not participate in an internet pharmacy operation, an authorized customer representative will be required to sign a Non-Internet Pharmacy Agreement (CRSA I Form 590a).

b. Internet Pharmacy Compliance Agreement (CSRA I Form 590b)
If the customer participates in an internet pharmacy in which controlled substances are dispensed, an authorized customer representative will be required to sign an Internet Pharmacy Compliance Agreement (CSRA I Form 590b).

13. If the customer declines to sign either such agreement, CSRA will either terminate the account or suspend the customer's ability to order one or more drugs or listed chemicals.

14. CSRA will keep a copy of its decision, as well as reasons for making its decision, in the customer's file, together with a copy of any Pharmacy Compliance Agreement signed by the customer. CSRA will provide a copy of its decision to the DC, which will keep a copy in the customer's DC file. CSRA will, form time to time, monitor or re-investigate any account that has been kept open subject to the customer agreeing to special obligations to help ensure compliance.

15. CSRA will notify DEA of any suspicious orders, including any action to terminate an account or restrict a customer's ability to order controlled substances or listed chemicals.

16. CSRA will place on its "Do Not Ship List" any customer that CSRA closes or where CSRA restricts the customer's ability to order controlled substances or listed chemicals.

B. Notification by DEA

If ABC receives notice from the DEA of possibly excessive or suspicious purchasing activity, CSRA will follow Steps 4 through 16 above, including notice to DEA of any decision upon completion of the investigation.

C. Notification to Distribution Center

If an ABC Distribution Center receives notice of possibly excessive or suspicious purchasing activity from any other source, it will notify CSRA and CSRA will follow Steps 4 through 16 above.

D. Re-Establishing A Closed Account

An account on ABC's "Do Not Ship List" will not be re-opened unless the customer meets all requirements for a new customer, including an on-site inspection. Additionally, the Suspicious Order Oversight Team must approve the account before it is re-opened. Typically, the Suspicious Order Oversight Team will review CSRA's full investigation file and the customer's file from the DC and will document all changes that occurred after ABC's decision to place the account on the "Do Not Ship List." If the account is re-opened, the Suspicious Order Oversight Team will document the reasons for changing the earlier decision. In re-opening the account, ABC may require that the customer agree to special terms (e.g., lower thresholds for controlled

drugs or listed chemicals) and CSRA will periodically monitor or re-investigate to help ensure compliance. Re-opening a closed account should be infrequent.

AmerisourceBergen

ORDER MONITORING VERIFICATION/ INVESTIGATION PROGRAM **Policies and Procedures**

Policy Number: **CSRA 2.12** Effective: December 1, 2005
Written/revised by: Steve Mays Revised: May 8, 2007

PURPOSE

To ensure compliance with applicable state and federal regulations, AmerisourceBergen Corporation (ABC) has designed this program to review the ordering activity of its customers to identify the existence of possible excessive or suspicious orders of controlled substances and/or listed chemical products.

POLICY

The Corporate Security & Regulatory Affairs (CSRA) department and Distribution Center Management will be responsible for identifying potential excessive or suspicious customer ordering activity of controlled substances and/or listed chemical products and will initiate appropriate investigative steps when possible indicators of such activity are identified. As part of this effort, all ABC associates are expected to report to the CSRA department any information regarding potential excessive or suspicious orders of controlled substances and/or listed chemical products by any ABC customer.

OVERVIEW OF PROCEDURE

Investigations into possible excessive/suspicious orders may be initiated through the following three sources:

A. Controlled Substance/Listed Chemical Order Monitoring Program
B. Notification by DEA
C. Notification by Distribution Center

A. Controlled Substance/Listed Chemical Order Monitoring Program

The following procedures will be conducted as part of the Controlled Substance/Listed Chemical Order Monitoring Program:

1. ABC has developed an Order Monitoring Program (OMP) for controlled substances and listed chemicals (See attached Exhibit A).

2. On a daily basis, the CSRA department will review an order monitoring report that identifies ABC customers whose ordering activity is in excess of the guidelines and parameters of ordering activity established by ABC. CSRA will investigate all orders in the "Hold" or "Cancelled" status to determine whether or not the orders are suspicious. Orders that are determined to be suspicious will reported to DEA with out being shipped.

3. On a monthly basis, the CSRA department will review a customer product mix report that will identify customers purchasing greater than a pre-determined percentage of controlled substances vs. non-controlled substances. A CSRA associate will investigate and identify customers whose purchasing activity warrants further review.

4. A one year purchase history for controlled substances and/or listed chemical products will be reviewed by the CSRA associate for each customer identified in steps #2 and 3.

5. A CSRA associate will consult with the appropriate Distribution Center (DC) and account manager regarding the customer's ordering patterns. If the CSRA associate determines that further investigation is appropriate, additional investigative steps will include a completion of ABC's Retail Pharmacy Questionnaire (CSRA I Form 590) and a customer site visit will be conducted by an ABC associate within two (2) business days.

6. A CSRA associate will conduct a final review with the CSRA Director after all relevant information has been obtained in order for the CSRA Director to determine the appropriate resolution of the investigation, which, following consultation with the Legal Department, may include immediate cessation of sales of controlled substances and/or listed chemical products to the customer.

7. If sales of controlled substances and/or listed chemicals to the customer are to be continued, such sales will be conditioned upon the customer signing one of the following documents:

a. Non-Internet Pharmacy Agreement (CSRA I Form 590a)
b. Internet Pharmacy Compliance Agreement (CSRA I Form 590b)

Non-Internet Pharmacy Agreement
If the customer does not participate in an internet pharmacy operation, an authorized customer representative will be required to sign a Non-Internet Pharmacy Agreement (CRSA I Form 590a).

Internet Pharmacy Compliance Agreement
If the customer participates in an internet pharmacy in which controlled substances are dispensed, an authorized customer representative will be required to sign an Internet Pharmacy Compliance Agreement (CSRA I Form 590b).

8. If the customer signs the CSRA I Form 590a, the signed agreement will be maintained in the file and the account will remain open and be closely monitored.

9. If the customer declines to sign the agreement, CSRA will remove the customer's ability to purchase controlled substances and/or listed chemicals.

B. Notification by DEA

If ABC receives notice from the DEA of possibly excessive or suspicious purchasing activity, CSRA will follow Steps 4 through 9 described above. DEA will also be notified upon completion of the investigation and will be advised of the disposition of the account.

C. Notification by Distribution Center

If an ABC Distribution Center receives notice of possibly excessive or suspicious Purchasing activity, CSRA will follow Steps 4 through 9 described above.

D. CSRA will establish and maintain a "DO Not Sell List" of customers in which ABC has ceased distribution due to suspicious activity, as well as pharmacies identified by other sources. CSRA will maintain a distribution list of Sales and Management associates and will regularly update and distribute the "Do Not Sell List".

AmerisourceBergen

CONTROLLED SUBSTANCE AND LISTED CHEMICAL ORDER MONITORING PROGRAM (OMP)

Policy and Procedures

Policy Number: **S&RC 5.1**		Effective:	June 30, 2007
Written/revised by: Steve Mays/Cathy Marcum		Revised:	October 23, 2008

PURPOSE

The Controlled Substances/Listed Chemicals Order Monitoring Program (OMP) has been developed for the purpose of identifying suspicious orders and/or purchasing trends of our customers. This program is designed to minimize the amount of manual intervention required to monitor customer purchasing patterns.

Historically Controlled Substance / Listed Chemical order monitoring has been based on a manual ship and report process. This new OMP process allows AmerisourceBergen to identify, capture, investigate and report suspicious orders on a "know your customer" basis.

POLICY

21 CFR 1301.74(b): *The registrant shall design and operate a system to disclose to the registrant suspicious orders of controlled substances. The registrant shall inform the Field Division Office of the Administration in his area of suspicious orders when discovered by the registrant. Suspicious orders include orders of unusual size, orders deviating substantially from a normal pattern, and orders of unusual frequency.*

A **suspicious order** is any order that is of unusual size or frequency or that deviates substantially from the normal pattern. The Distribution Center Manager (DCM) is responsible for ensuring that all applicable associates are thoroughly familiar with the ABC Order Monitoring Program (OMP) and the procedures for recognizing and reporting such orders.

The DCM and/or Compliance Coordinator must have thorough knowledge of the ABC OMP and be able to articulate how, when and where their DC is reporting suspicious orders to DEA.

AmerisourceBergen requires each person involved in the ABC Order Monitoring Program (OMP) to attend AmerisourceBergen Corporation's **"OMP Training"**. After initial training has been completed annual update training is required.

The training must be documented to include a signed acknowledgment form for each associate. CSRA Form 49 **(OMP Acknowledgement - Responsible Person in Charge)** and CSRA Form 50 **(OMP Acknowledgement - Order Filler).** The signed forms must be maintained in the associates compliance file.

PROCEDURE

A new value called "DEA Customer Type" has been added to the MF Customer Master. This value represents how the customer is licensed with the DEA. This value is loaded using the NTIS Database synch process.
A new value called "OMP Customer Size" has been added to the MF Customer Master. This value represents the size of the customer relative to its peers in the DEA Customer Type group.

Each customer will have a threshold established based on the customer's DEA Customer Type, Customer Size, and Generic Code Number (**GCN**) "Item Family". An "Item Family" will represent a grouping of GCNs that will be monitored. All controlled substances and listed chemicals will be grouped into item families.

The ABC Supply Chain Data Management Department will be responsible for Item Family maintenance.

The "equivalent metric dosage units" on the MF Item Master will be used to establish thresholds and compare order quantities to the threshold. A threshold will be established for each customer type and size based on a review of the peer group.

The order quantity for controlled substances or listed chemicals will be compared against the threshold and the Customer's accumulated order quantity for the month.

Customer orders will go through the normal "hold" screen (credit hold, suspect quantity, etc.) processes. Once the order is released from hold, it will go to OMP Review. Once the order is released from OMP Review, it will process normally. C2 items will then be available for release on the C2 Order Release screen.

NOTE: New IRMC codes have been added for the OMP process:

- Code "OQ" means that the order is in OMP Review. The quantity is not allocated and an allocated quantity will not be sent to the customer.
- Code "OC" means that the order is canceled because the customer is over their threshold.

ABC will calculate the customer's monthly usage and allow the customer to purchase up to a specific threshold. Once the quantity ordered exceeds the threshold, the order will be placed on OMP Hold for review.

Order quantities that are under the threshold will process normally. Order quantities for items that are not Controlled Substances or Listed Chemicals will process normally.

Once an order quantity for an Item Family is in OMP Hold for review, any subsequent orders for an item within that Item Family will be rejected. The order quantity on OMP Hold will be released or canceled pending the completion of the review process.

The DC will be responsible for the initial review of the orders in OMP Hold based on the "know your customer" guidelines. A responsible ABC associate will review the OMP Hold orders and will determine if additional investigation is warranted. If the order quantity is not suspicious, the DC can release the order. If the order is released or cancelled the DC will have to enter a code and/or free form text to indicate why the action is being taken. The system will log the user ID, date, and time. If the DC is unsure, the order should be flagged to be investigated by CSRA.

The AS400 EOD process will send the orders in "Investigate" status to the CSRA department each day.

After CSRA initial review is completed, all orders that are identified as suspicious will be logged, investigated and reported to DEA as suspicious. Any subsequent orders for an item within that Item Family will be rejected pending the results of CSRA's investigation.

CSRA will use Metastorm eWorks to perform the investigation and will notify the DC of the final disposition of the order. CSRA will also notify the DC and Regional Customer Maintenance if any permanent action needs to be taken with the customer.

Customers who have legitimate needs will have their size or thresholds increased. Customers with suspicious ordering patterns may have their ability to order control substances turned off or the account may be shut down completely.

AmerisourceBergen

DEA DAILY REPORTING

Policies and Procedures

Policy Number: **CSRA 2.26**
Written/revised by: Steve Mays

Effective: October 21, 2008
Revised:

PURPOSE

As required by ABC's settlement agreement with the Drug Enforcement Administration (DEA), CSRA will submit daily controlled substance sales transaction reports and daily suspicious order reports electronically to DEA Headquarters in Washington, DC.

POLICY

The CSRA Diversion Control Program Specialist will be responsible for:

1. Submitting Daily Controlled Substance Transactions to DEA on a daily basis.
2. Submitting Daily Suspicious Order Reports to DEA on a daily basis.
3. Printing and maintaining in file, all confirmation reports received from DEA on a daily basis.

OVERVIEW OF PROCEDURE

1. Daily Controlled Substance Transaction Report:
    a. This report is required to be submitted by 12 Noon each business day.
    b. The daily report is pulled from the Z-drive, and uploaded to https://www.deadiversion.usdoj.gov/rpt-edi/Supp_Upload.html
    c. Print the confirmation report received from DEA and place in file folder for daily Suspicious Order Reporting.
2. Suspicious Report:
    a. This report is required to be submitted by 3pm each business day.
    b. The Suspicious Report is pulled from the Z drive, and uploaded to https://www.deadiversion.usdoj.gov/rpt-edi/Supp_Upload.html

c. Print the confirmation report received from DEA and place in file folder for daily Suspicious Order Reporting.

AmerisourceBergen

RETAIL PHARMACY TARGETED VISITS

Policies and Procedures

Policy Number: **CSRA 2.25**		Effective:	October 1, 2008
Written/revised by: Ed Hazewski/Steve Mays		Revised:	October 21, 2008

PURPOSE

CSRA conducts Targeted Visits of retail pharmacies for various reasons. Targeted Visits are designed to conduct a thorough review of the customer's security & regulatory compliance policies and procedures for maintaining effective controls to prevent theft and diversion of prescription drugs and controlled substances.

POLICY

CSRA will identify customer locations to be visited based on factors, including but not limited to; Diversion Control Program data analysis; information from ABC personnel, regulatory agencies, or any other sources; and/or at the request of ABC General Counsel.

OVERVIEW OF PROCEDURE

The Manager, Diversion Control Program (DCP) will select the CSRA Representative to conduct the visit based on availability and their proximity to the location in question. The Manager, DCP will provide the individual conducting the visit with all appropriate background information and applicable statistical data.

1. Notifications

The CSRA Representative conducting the visit will contact the appropriate ABC Account Manager to coordinate the visit. The Account Manager's attendance is not mandatory, but the Account Manager should make every attempt to be available on the date of the targeted visit.

2. Pre-Visit Preparation

The CSRA Representative conducting the visit will request, in writing, that the Account Manager contact the owner/pharmacist in charge (PIC), inform him/her of the visit, and insure that the owner/PIC or their designee will be present on the arranged date in order to give their undivided attention to the CSRA representative for a minimum of one hour.

The Account Manager is responsible for coordinating the visit date and time with the owner and/or PIC or their designee.

The Account Manager will reply in writing to the CSRA representative once the arrangements are finalized with the name and position of the person the CSRA representative will be meeting.

In the event of any change of plans, the Account Manager will notify the CSRA Representative at least 24 hours prior to the travel date.

Note: If the CSRA representative arrives at the customer location and is unable to complete the visit because the owner or their designee are unavailable without prior notification, shipments of controlled substances to that customer location may be immediately suspended.

3. Travel

The CSRA Representative and ABC Account Manager conducting the visit will arrange their own itinerary and travel arrangements.

4. Initial Conference

Upon the arrival of the CSRA Representative at the customer location, a meeting will be held with the owner/PIC or their designated representative. During this meeting, the CSRA representative will provide the customer representative a brief overview of what the visit will consist of. The CSRA Representative will inform the customer representative that CSRA is there to gather information and is not at the customer's location in an adversarial role. The CSRA representative will advise the customer representative that the CSRA representative will be working with him/her during the entire visit that recommendations, if any will be provided at the end of the visit.

5. Exit Interview

Prior to leaving the customer location, the CSRA representative will conduct an informal exit meeting with the customer representative and the ABC Account Manager (if present). The exit meeting will cover all of the activities conducted by the CSRA representative during the visit and any recommendations or corrective action needed by the customer.

6. Reports

The CSRA Associate will be responsible for preparing a summary report of the Targeted Visit for the Manager, DCP. The report is to include all observations or concerns noted during the visit as well as recommendations provided to the DC for correction of deficiencies. The report will follow a memo format and is due the Friday following the week of the visit.

AmerisourceBergen

DISTRIBUTION CENTER (DC) AUDITS

Policies and Procedures

Policy Number: **CSRA 2.18**		Effective:	October 1, 2005
Written/revised by: Steve Mays		Revised:	October 1, 2008

PURPOSE

CSRA is responsible for performing Security & Regulatory Compliance Audits of all DCs, branches, and facilities belonging to the corporation. Security & Regulatory Compliance Audits are designed to protect company personnel and assets and ensure compliance with federal, state and local storage & distribution laws as well as company policies and procedures.

POLICY

CSRA will perform DC audits consisting of a review of the following areas:

Physical security
Safety and Security of company personnel
DEA record keeping procedures
DEA reporting procedures - OMP
Compliance with company policies and procedures
Compliance with federal law
Compliance with state and/or local law
Inventory control relating to security
Operations procedures pertaining to security and safety

CSRA will conduct training during DC audits covering the following areas:

Associate Safety
Violence and Robbery Prevention
Alarm Response Procedures
Network Program Awareness

OVERVIEW OF PROCEDURE

Proceeding each quarter, the Sr. Director, CSRA will meet with the CSRA Regional Directors to determine which DCs should be audited. The Sr. Director, CSRA or designee will be responsible for assigning CSRA Associates to perform the audits scheduled for completion.

1. Notifications

Corporate CSRA Audits will be conducted **without notice** being given to the DC. This process is consistent with government audits.

The Drug Enforcement Administration (DEA), State Board of Pharmacy and local police department will be contacted and an appointment will be made if there has been any recent problems or if there is an unusually high rate of diversion or crime in the area of the DC.

2. Pre-Audit Preparation

DC file review and familiarization is part of the readiness procedure prior to the actual audit. The CSRA Auditor (Auditor) will review the previous audit report and the DC's responses to the last audit. Each item on the Pre-Audit Checklist, CSRA-I-form #550, will be checked or prepared. Upon completion of the Pre-Audit Checklist, a meeting with the Sr. Director, CSRA and/or his designee should be scheduled to discuss the pending audit.

3. Travel

Complete all travel requirements in accordance with CSRA 1.3 and 1.4. Travel times should be made to ensure that the Auditor arrives at the DC, by 2:00pm, the day the audit is scheduled to begin. If the travel times cannot be made to meet this time, travel should be scheduled for the preceding day.

4. Initial Conference

Upon the arrival of the Auditor at the DC, a meeting will be held with the DC Manager (DCM) and the Compliance Coordinator or other Senior Management Representative. During this meeting, the Auditor should give the DCM and Compliance Coordinator a brief overview of what the audit will consist of. Inform them that CSRA is there to assist and train, CSRA not at the DC in an adversarial role. Advise the DCM and Compliance Coordinator that you will be working with him/her during the entire audit, that any findings or recommendations will be discussed prior to your leaving the DC and an outline of observations will be provided at the end of the audit. It is important that DCM and Compliance Coordinator understand that there will be no surprises in the audit report.

The Regional Vice President (RVP) will be contacted directly by the DCM or the Auditor at the conclusion of the Initial Conference in order to notify the RVP that a Security & Regulatory Compliance Audit is being conducted at the DC.

5. Audit Checklist

The audit checklist is designed to ensure that all areas of a Corporate Security and Regulatory Compliance audit are covered. The audit will follow, but not be limited to the checklist. The checklist serves as a guide to assist the Auditor with the entire data gathering necessary to complete the audit.

Questions on the checklist are to be answered by asking questions of the DC Management or other pertinent DC personnel, then physically verifying the item(s) in question. At the termination of the audit, every checklist question is to be completed.

6. Physical Security

The DC is to be closely inspected to ensure that all lighting is appropriate and the physical security in general meets established company policy.

7. Controlled Substance Accountability

a. During each Compliance Audit conducted a controlled substance accountability audit will take place. The purpose of this accountability audit is to determine the effectiveness of current compliance procedures in use for providing complete and accurate accounting of controlled substances transactions.

b. The accountability audit will be conducted on *no less than eight (8) controlled substances per audit*. More controlled substances may be included on the accountability portion of the audit at the discretion of the auditor. Should more than eight (8) items be selected, any item variances over the corporate acceptable standards (1%) will be considered a discrepancy.

c. The same procedures utilized by the DEA personnel in conducting an accountability audit will be used during AmerisourceBergen audits.

8. Communication with Corporate Office during Audit

During the week of the audit the Auditor must be able to manage investigations and projects previously assigned. In addition, the need may arise for the Auditor to be assigned additional matters. For this reason, the Auditor is required to contact the CSRA office each day during the audit period.

9. Exit Interview

The last day of the audit, and prior to leaving the DC, the Auditor will conduct an exit interview with DC management, the Compliance Coordinator and the Sr. Director, CSRA or designee. The exit interview will cover all of the observations discovered during the audit and all recommendations that will be included in the final audit report. The Auditor will in advance, contact the DC's respective Regional Vice President (RVP) and provide the RVP an opportunity to participate in the exit interview via conference call or in person if possible. If the RVP is unable to participate, the Auditor will leave a phone mail for him/her briefly describing the outcome of the audit and e-mail the RVP a copy of the preliminary audit reports.

The Auditor will prepare and have available for the DCM; a preliminary audit report of observations that the DCM can reasonably expect to see addressed in the final audit reports. Applicable references (CFR, Compliance Policy and Procedure Manual, BOP regulations, etc.) will be included on the preliminary report. A Risk Assessment "range" will be indicated on the Exit Interview preliminary audit reports.

10. Audit Reports

The Auditor will be responsible for preparing the audit reports. The reports are to include all observations noted during the audit as well as recommendations and references for each observation. The reports will follow a pre-established format, with the initial first draft of the audit report due the Friday following the week of the audit, and be approved by the Sr. Director, CSRA or designee prior to distribution. The final reports will be distributed no later than the **tenth business day** following the completion of the audit. The DC will have **10 business days** from the time they receive the audit reports to submit their written Corrective Action Plan to CSRA, regardless of the "Risk Assessment."

11. Audit Levels

Each audit will be assigned a "Risk Assessment" (RA) based on the audit findings. The thresholds for each Level will be evaluated annually to maximize compliance with all Federal and State regulations and Company Policy and Procedures.

Security and Regulatory Compliance Risk Levels

- Level 1 0-25
- Level 2 26-40
- Level 3 41-55
- Level 4 Greater than 55

Health & Safety Compliance Risk Levels

- Level 1 0-25
- Level 2 26-40
- Level 3 41-55
- Level 4 Greater than 55

See **CSRA 2.21** for the Follow-up Audit Procedures.

AmerisourceBergen

AMERISOURCEBERGEN COMPLIANCE TRAINING PROGRAM

Policies and Procedures

Policy Number: **S&RC 14.0**		Effective:	October 1, 2005
Written/revised by: Steve Mays / Cathy Marcum		Revised:	August 31, 2010

PURPOSE

The Compliance Training program has been established to educate associates in policies and procedures that will ensure compliance.

It is the intent of AmerisourceBergen to comply with all local, state, and federal laws and regulations applicable to this corporation and it's Distribution Centers (DC).

To accomplish this goal, all management and supervisory personnel at all levels of the corporation will constantly endeavor to ensure our operations are conducted in an ethical and honest manner in compliance with all applicable laws and regulations.

POLICY

AmerisourceBergen requires each person involved in the handling or record keeping of controlled substances to attend AmerisourceBergen Corporation's **"Regulatory Compliance Training Program."**

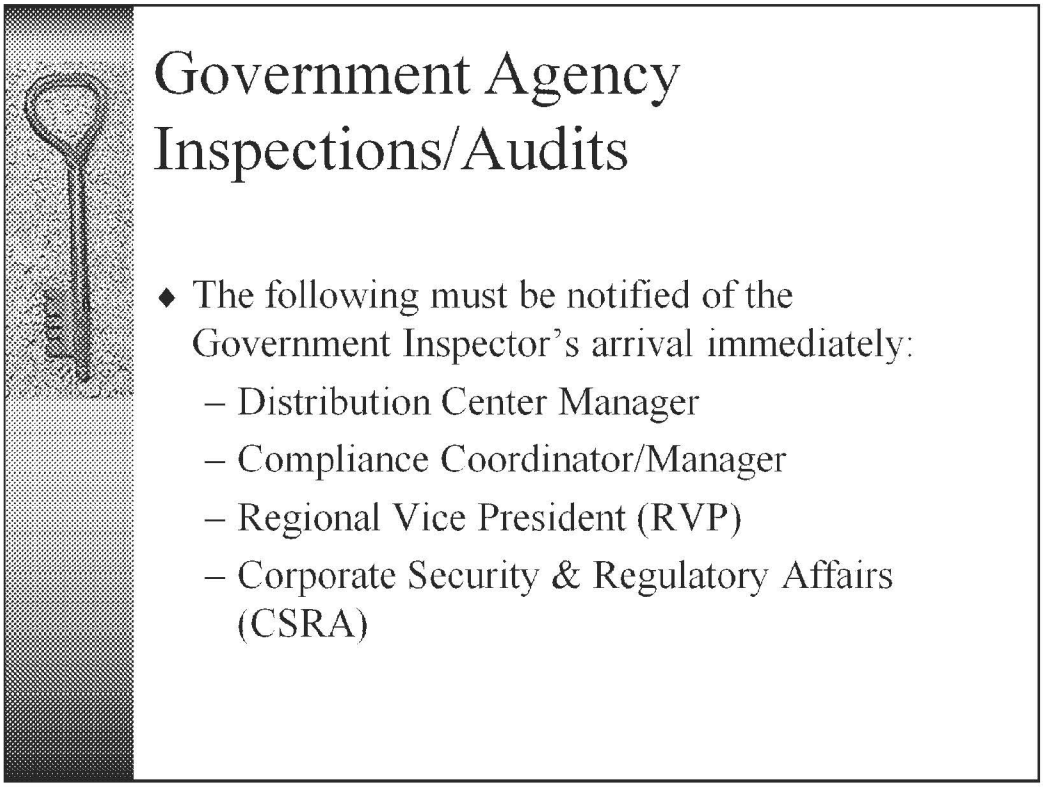
This is approximately six (6) hours of intensive training in 21 CFR regulations (Title 21 Code of Federal Regulations) which covers DEA and PDMA requirements for licensed/registered distributors of controlled substances, listed chemicals and prescription drugs. In addition, policy, methods and recommendations are made regarding daily activities in the handling and record keeping of controlled substances, listed chemicals and prescription drugs that may improve our voluntary compliance efforts. Specific State requirements must also be covered in this training.

These training sessions are normally presented at the distribution center; however, they may be presented at the annual Compliance Conference, or at AmerisourceBergen corporate headquarters. A certificate of attendance is presented to each associate completing the program. **CSRA Form #4, Compliance Training Attendance List** should be used to document attendance to this training.

Compliance training is required annually for all "Compliance Critical" associates. However, the full six hour Regulatory Compliance Training Program is not required to be covered annually. Annual compliance training must be relevant to the associate's

current job function within the operation...

Each associate involved in the handling or record keeping of controlled substances, listed chemicals and prescription drugs must fully understand his/her responsibility for accurate performance and for ensuring that proper procedures are followed. The Compliance Coordinator or another Supervisor who covers specific job responsibilities and requirements will give instruction.


Government Agency Inspections/Audits
The following must be notified of the Government Inspector's arrival immediately:
– Distribution Center Manager
– Compliance Coordinator/Manager
– Regional Vice President (RVP)
– Corporate Security & Regulatory Affairs (CSRA)